

EXHIBIT 8

SONY

Sony Electronics Inc.

Sales News

DI-08-69-REV3

Digital Imaging Products Division Digital Still Camera Holiday 2008 SP3 Program

Sony Product Profitability Program (SP³) Terms and Conditions

Program Overview – Sony is offering to our authorized DI product dealers, the following promotional program to drive sales of Sony Digital Cameras (the "Program"). The details of this opportunity are described below. This Program incorporates Advertised Pricing and trailing credit components that will help participating dealers maximize their profitability on the selected SKU(s).

Eligible Dealers and Reporting

Eligible Dealers – In order to participate in this voluntary Program, dealer must have a current reseller agreement on file with Sony, be authorized to sell the Qualifying Product(s), and be regularly reporting "sell-through" and "on-hand inventories" to Sony (i.e., through their local Sony sales representative) on their Sony Digital Camera Products. Dealers who are not reporting this information regularly prior to July 8, 2008 will not be eligible to participate.

Reporting – At the close of the Program Period, participating dealers must report to their local Sony sales representative their on-hand and sell through quantities of all Sony Digital Camera Products.

Program Periods and Qualifying Product(s)

November 16, 2008 – November 22, 2008: DSC-S750, DSC-W150 (all colors)

November 23, 2008 – November 29, 2008: DSC-W120 (all colors)

November 30, 2008 – December 6, 2008: DSC-S750, DSC-W150 (all colors), DSC-W170 (all colors), DSC-H10/B, DSC-H50/B

December 7, 2008 – December 13, 2008: DSC-S750, DSC-W120 (all colors), DSC-W150 (all colors), DSC-W170 (all colors), DSC-H10/B, DSC-H50/B, DSC-T77 (all colors), DSC-T700 (all colors)

December 14, 2008 – December 20, 2008: DSC-S750, DSC-W120 (all colors), DSC-W150 (all colors), DSC-W170 (all colors), DSC-H10/B, DSC-H50/B, DSC-T77 (all colors), DSC-T700 (all colors)

December 21, 2008 – December 27, 2008: DSC-S750, DSC-W120 (all colors), DSC-W150 (all colors), DSC-W170 (all colors), DSC-H10/B, DSC-H50/B, DSC-T77 (all colors), DSC-T700 (all colors)

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Qualifying Products - The below listed Digital Still Camera products will be the "Qualifying Products" for this Program during the Program Period:

DSC-S750, DSC-W120 (all colors), DSC-W150 (all colors), DSC-W170 (all colors), DSC-T77 (all colors), DSC-T700 (all colors), DSC-H10/B, DSC-H50/B

Advertising / Layout Requirements

Advertising Approval Process - Participating dealers must submit their advertising vehicle plans, advertising dates and supported SKU's to Sony no later than Friday, October 31, 2008. Sony will treat this information as confidential.

Advertising Requirements - participating dealers must advertise at least six (6) qualifying products during the period spanning November 16 through December 27.

So long as dealer meets these minimum requirements, nothing shall prevent the dealer from advertising additional products simultaneously. Dealer must use the primary advertising vehicle(s) that they generally use in the normal course of their business. A primary advertising vehicle may be in-store advertising, Email blasts, magazine ads, flyers and catalogs, Sunday inserts, newsprint, radio and broadcast ads. If a dealer's primary advertising vehicle for its business is the internet (as opposed to print advertising), and the dealer receives approval from their Sony National Sales Manager in advance, dealer may satisfy the advertising requirement (below) by advertising the offer on their website during the entire applicable period in a manner at least as prominent as the most prominent third party advertisement for product sold on the site at the same time.

As part of the Program, and in order to receive the trailing credit amounts, participating dealers must also meet the following requirements during the applicable Program Period:

For the program period November 16, 2008 through November 22, 2008

Advertised Price for the DSC-S750 will be \$109.99

Advertised Price for the DSC-W150 (all colors) will be \$179.99

For the program period November 23, 2008 through November 29, 2008

Advertised Price for the DSC-W120 (all colors) will be \$129.99

For the program period November 30, 2008 through December 6, 2008

Advertised Price for the DSC-S750 will be \$109.99

Advertised Price for the DSC-W150 (all colors) will be \$179.99

Advertised Price for the DSC-W170 (all colors) will be \$229.99

Advertised Price for the DSC-H10/B will be \$229.99

Advertised Price for the DSC-H50/B will be \$329.99

For the program period December 7, 2008 through December 13, 2008

Advertised Price for the DSC-S750 will be \$109.99

Advertised Price for the DSC-W120 (all colors) will be \$129.99

Advertised Price for the DSC-W150 (all colors) will be \$179.99

Advertised Price for the DSC-W170 (all colors) will be \$229.99

Advertised Price for the DSC-H10/B will be \$229.99

Advertised Price for the DSC-H50/B will be \$329.99

Advertised Price for the DSC-T77 (all colors) will be \$279.99

Advertised Price for the DSC-T700 (all colors) will be \$379.99

For the program period December 14, 2008 through December 20, 2008

Advertised Price for the DSC-S750 will be \$99.99

Advertised Price for the DSC-W120 (all colors) will be \$119.99

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Advertised Price for the DSC-W150 (all colors) will be \$149.99
Advertised Price for the DSC-W170 (all colors) will be \$229.99
Advertised Price for the DSC-H10/B will be \$229.99
Advertised Price for the DSC-H50/B will be \$329.99
Advertised Price for the DSC-T77 (all colors) will be \$279.99
Advertised Price for the DSC-T700 (all colors) will be \$379.99

For the program period December 21, 2008 through December 27, 2008

Advertised Price for the DSC-S750 will be \$99.99
Advertised Price for the DSC-W120 (all colors) will be \$119.99
Advertised Price for the DSC-W150 (all colors) will be \$149.99
Advertised Price for the DSC-W170 (all colors) will be \$229.99
Advertised Price for the DSC-H10/B will be \$229.99
Advertised Price for the DSC-H50/B will be \$329.99
Advertised Price for the DSC-T77 (all colors) will be \$249.99
Advertised Price for the DSC-T700 (all colors) will be \$349.99

Value Add Offer(s) – During the Program Period, Advertising Qualifying Products as part of a "Global Offer(s)" is permitted under this Program. "Global Offer(s)" means an offer applicable to all brands of DSC products advertised and/or sold by the Retailer during the Program Period (i.e., Free Shipping on all Digital Still Cameras), as opposed to an offer specific to a particular brand of DSC product (i.e., Free Shipping on Sony Digital Still Cameras).

For purposes of this Program, the following are NOT considered Global Offers, and Dealer will not be eligible to receive any Trailing Credit Amounts under the Program if any Qualifying Product is advertised in connection with the following types of promotions during the Program Period:

- All On Sale Promotions (i.e., "10% off all Digital Still Cameras" or "\$100 off all Digital Still Cameras")
- Gift Card Promotions with Digital Still Camera purchase
- Store-wide Instant Rebate or Coupon offers with Digital Still Camera purchase

Advertising Layout – Participating dealers must execute their advertising in the following format in order to collect the trailing credits being offered in this Program:

- All pricing must be stated in the following manner: "Product" will be quoted as "after instant discount". For example, a product that might normally sell in the participating dealers' storefront for \$399.99 may be presented / promoted as "Normally \$399.99, This Week! \$349.99 after instant savings" or along these lines. The Sony Representative reviewing the advertising will have final say as to whether an advertisement satisfies the requirements of this Program.
- **Advertising the Qualifying Product at the "after savings" price (set forth above) will be considered correct under this Program, and the participating dealers advertising in this manner will be entitled to receive accumulated or future trailing credits under this Program. Under this Program, Sony will not support any final advertised pricing below the defined guidelines. Advertising incorporating any buttons or links allowing purchasers to "Click here to see lower price" (or similar) prior to checkout, where the "lower price" is below the Advertised Pricing set forth above, will not qualify for participation in this Program. Strikethrough's where the SP3 price is not shown as the final advertised price will also not qualify.**
- Participating dealers may not use the word "only" when referencing dates and discounts in conjunction with the execution of this Program. Advertising including terms such as "This Week

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Only" or "Only This Week" when referencing the qualifying product pricing will **not** be eligible for credits under this Program.

Trailing Credits – As long as all Program requirements (above) are met, trailing credits will be paid on Qualifying Products sold during the applicable Program Period. Trailing credits will be paid on sell-through quantities only on the below listed models and dates.

If a dealer does not meet all of the requirements for this Program, the dealer shall not be entitled to receive any Trailing Credits. No exceptions will be allowed.

For the program period November 16, 2008 through November 22, 2008

<u>Model Number</u>	<u>Trailing Credit Amount (\$)</u>
DSC-S750	\$16.00
DSC-W150 (all colors)	\$40.00

For the program period November 23, 2008 through November 29, 2008

<u>Model Number</u>	<u>Trailing Credit Amount (\$)</u>
DSC-W120 (all colors)	\$40.00

For the program period November 30, 2008 through December 6, 2008

<u>Model Number</u>	<u>Trailing Credit Amount (\$)</u>
DSC-S750	\$16.00
DSC-W150 (all colors)	\$40.00
DSC-W170 (all colors)	\$16.00
DSCH10/B	\$40.00
DSCH50/B	\$40.00

For the program period December 7, 2008 through December 13, 2008

<u>Model Number</u>	<u>Trailing Credit Amount (\$)</u>
DSC-S750	\$16.00
DSC-W120 (all colors)	\$40.00
DSC-W150 (all colors)	\$40.00
DSC-W170 (all colors)	\$16.00
DSCH10/B	\$40.00
DSCH50/B	\$40.00
DSC-T77 (all colors)	\$16.00
DSC-T700 (all colors)	\$16.00

For the program period December 14, 2008 through December 20, 2008

<u>Model Number</u>	<u>Trailing Credit Amount (\$)</u>
DSC-S750	\$24.00
DSC-W120 (all colors)	\$48.00
DSC-W150 (all colors)	\$64.00
DSC-W170 (all colors)	\$16.00
DSCH10/B	\$40.00
DSCH50/B	\$40.00
DSC-T77 (all colors)	\$16.00
DSC-T700 (all colors)	\$16.00

For the program period December 21, 2008 through December 27, 2008

<u>Model Number</u>	<u>Trailing Credit Amount (\$)</u>
DSC-S750	\$24.00
DSC-W120 (all colors)	\$48.00

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DSC-W150 (all colors)	\$64.00
DSC-W170 (all colors)	\$16.00
DSCH10/B	\$40.00
DSCH50/B	\$40.00
DSC-T77 (all colors)	\$40.00
DSC-T700 (all colors)	\$40.00

Ending Inventory - To ensure a successful promotion, Sony encourages participating dealers to accurately plan sell through of their product over the Program Period. We anticipate that successful participating dealers will plan their business such that they have reasonable on-hand inventories of all of the qualifying SKU's by July 25, 2008. Participating dealers understand that overages or improper inventory levels of Sony Digital Still Cameras at the end of the Program Period are the sole responsibility of the dealer.

Program Variances - **Sony reserves the right to refuse any and all trailing credit payments to any participating dealer if any of the Program Terms and Conditions are not followed.** Sony reserves the sole right to decide if a participating dealer has performed outside of Program guidelines

Claim / Collection Requirements

Claim Submission & Payment - All claims submitted to Sony for the trailing credit amounts must be received no later than close of business **February 28, 2009**. Sony reserves the right to reject any trailing credit claims received after this date. Program claims must be submitted as a single package document (participating dealer shall submit all paperwork in a single claim for the entire Program). Sony will pay all undisputed claims in full within 30 days.

Claim Contents - Claims to Sony must contain the following data:

1. Sell through of product (unit basis) for the weeks outlined in the above Program on a by SKU basis. Credits issued by Sony will not, for any reason exceed the amounts defined in the Trailing Credit Section above.
2. Copies of the advertisements that were run by the dealer showing full participation. (The advertising claims submitted will not be valid unless they ran on the applicable Program dates with respect to eligible products.)
3. Debit Memo for the total trailing credit amount being requested from Sony referencing Sales News **DI-08-69**.

Credits, Discounts & Rebates Programs

Credits, discounts, rewards and rebates issued to the Retailers under this Program are available for use by the Retailers only for the future purchase of products from Sony, are not cash equivalents, do not create a right of payment to the Retailers, and are not deemed earned until products purchased with them are paid for in full. Any such credits, discounts, rewards and rebates are subject to all of Sony's rights under applicable state or federal law, including, but not limited to, its rights of setoff and recoupment.

If Retailer is the subject of a voluntary or involuntary bankruptcy proceeding, Sony will have the full right to effect a reconciliation of accounts with the Retailers by applying any such credits, discounts, rewards and rebates due to the Retailers against amounts due to Sony.

If any merchandise or amounts previously paid by Retailers to Sony are returned, forfeited, or subject to avoidance or similar action for any reason, including in any bankruptcy proceeding or similar proceeding under any similar state or federal law, such credits, discounts, rewards and rebates will be deemed null and void and not earned, and any credits, discounts and rebates previously issued to the Retailers that, for whatever reason, are not deemed null and void, will be used to offset any amounts due Sony.

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Please note that any deviation from these terms and conditions will result in Sony's refusal to pay trailing credits. Participating dealers who elect to engage in advertising practices outside the above defined requirements will not be eligible for the trailing credit payments described above. This Program may be terminated or modified by Sony at any time at its sole discretion.

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Credits Administration

CSS please use Reason Code **ZAM** and reference the Sales News **DI-08-69**

Questions regarding coding of credits, please contact **DIAD** Finance Kristen George.

Sales News Administration: Pricing Support Services
Email address: Pricing Support Services

Issued/Revised Date:	Issued/Revised By:	Revision No.
October 23, 2008	Pricing Support Services	
November 18, 2008	Pricing Support Services	1
December 3, 2008	Pricing Support Services	2
December 17, 2008	Pricing Support Services	3

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